

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

REVIEW REPORT  
OF  
NORTHEAST JUVENILE CORRECTIONAL FACILITY  
STATE OF INDIANA

January 1, 2001 to June 30, 2006



**FILED**  
04/03/2007



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Agency Officials.....	2
Independent Accountant's Report .....	3
Exit Conference .....	4

#### AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Commissioner, Indiana Department of Correction	Edward L. Cohn Evelyn Ridley-Turner J. David Donahue	01-13-97 to 01-31-01 02-01-01 to 01-09-05 01-10-05 to 01-11-09
Superintendent	Phil Gibson David Hartzler	01-01-01 to 07-05-05 07-06-05 to 06-30-07
Regional Finance Director	Kelley Kitchen	01-22-01 to 06-30-07



# STATE OF INDIANA

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## INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE NORTHEAST JUVENILE CORRECTIONAL FACILITY

We have reviewed the receipts, disbursements, and assets of the Northeast Juvenile Correctional Facility for the period of January 1, 2001 to June 30, 2006. The Northeast Juvenile Correctional Facility's management is responsible for the receipts, disbursements, and assets.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the receipts, disbursements, and assets. Accordingly, we do not express such an opinion.

Financial transactions of this office are included in the scope of our audits of the State of Indiana as reflected in the Indiana Comprehensive Annual Financial Reports.

Based on our review, nothing came to our attention that caused us to believe that the receipts, disbursements, and assets of the Northeast Juvenile Correctional Facility are not in all material respects in conformity with the criteria set forth in the Accounting and Uniform Compliance Guidelines Manual for State Agencies, and applicable laws and regulations.

STATE BOARD OF ACCOUNTS

February 22, 2007

NORTHEAST JUVENILE CORRECTIONAL FACILITY  
EXIT CONFERENCE

The contents of this report were discussed on February 22, 2007, with David Hartzler, Superintendent; Kelley Kitchen, Regional Finance Director; and Rosey Burton, Accountant 1.